

Refund on Estate Taxes Must Be Claimed by September 2nd

Estates of some Southern California residents who died between April 1, 1948, and August 17, 1954, have until September 2, 1959, to claim a refund of a portion of their Federal estate tax. Mr. Robert A. Riddell, District Director of Internal Revenue, said this date was provided by the Technical Amendments Act of 1958 (Public Law 85-866).

He said the estates affected are those in which the decedents gave their widows (or widowers, in some cases) cer-

tain terminable interests in property which failed to qualify for the marital deduction under the 1939 Internal Revenue Code.

Mr. Riddell said the 1939 Code provided that property placed in trust did not qualify for the deduction unless the widow was entitled to all the income from the trust, and, in addition, had a power to dispose of the entire trust corpus.

Also, he added, a legal estate did not qualify for the deduction even though the

widow had a right to all the income and a power of appointment over the entire property.

Mr. Riddell said the 1954 Code contains more liberal rules with respect to allowing a marital deduction for these interests in property received by the widow. The Technical Amendments Act of 1958 allows estates of decedents, dying between the above dates, to use these more liberal rules in determining the amount to be allowed as a deduction.

In order to obtain a refund of any overpayment of tax resulting from the application of these more liberal rules, he said, the estate must file a claim with the District Director in whose district the estate tax return was filed.

Mr. Riddell said the claim for refund must be filed with him not later than September 2, 1959. However, he added, the new law provides that no interest may be paid on these refunds.

Murals Brighten Children's Ward

Four members of the Torrance Art Group have presented a total of five murals to the children's ward of the Torrance Memorial Hospital. The murals were created to simulate the imagination of the bedridden children.

The scenes include panels on circus animals, story book characters and beach scenes. A get well train full of treats and surprises for the sick youngsters, two beach scenes and a story book panel featuring several characters from famous children's stories hang on the walls of the ward for

both children and parents to enjoy.

The participating artists are Jean Townsend, who painted the story book panel; Bette Seidler, get well train; Marion Cummings, circus scenes; and Joyce Fairchild for the beach scenes.

The tiny Key deer of Florida is almost extinct partly because of a peculiar habit. The Key deer likes cigarette butts and scavenges the highways only to be killed in traffic. Another good reason for keeping cigarette butts inside the car and using your ashtray.

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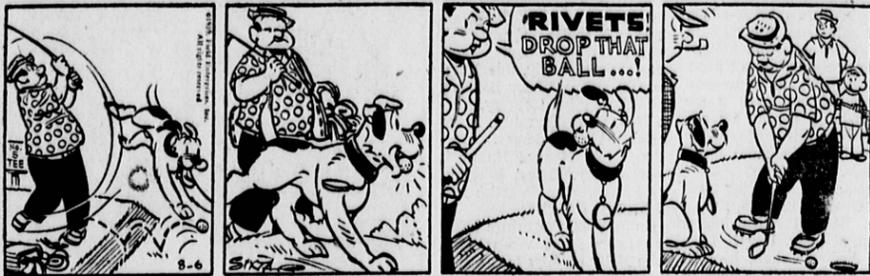
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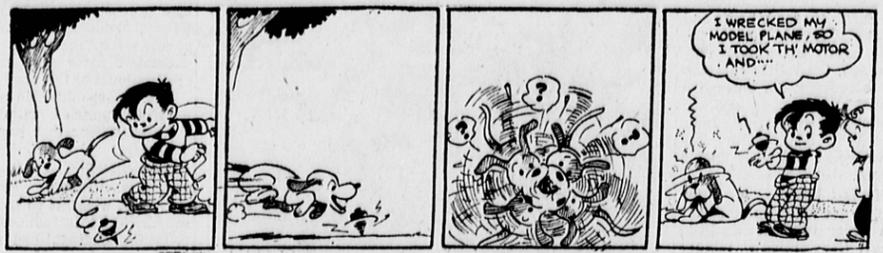
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